



<p>Utah State Tax Commission 210 N 1950 W • Salt Lake City, UT 84134 • www.tax.utah.gov</p> <p>Nonparticipating Manufacturer's (NPM's) Quarterly Escrow Payment Affidavit</p>	<p>TC-554 Rev. 8/08</p>
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1. Manufacturer Information				2. Reporting Period	
Company name		FEIN		Year:	
Mailing address				<input type="checkbox"/> 2008 <input type="checkbox"/> Other: _____	
City	State	ZIP Code	Country	Quarter:	
Phone	Fax	Web address		<input type="checkbox"/> Jan-Mar (due Apr. 30)	
Designated contact		Title		<input type="checkbox"/> Apr-Jun (due Jul. 31)	
Mailing address				<input type="checkbox"/> Jul-Sep (due Oct. 31)	
City	State	ZIP Code	Country	<input type="checkbox"/> Oct-Dec (due Jan. 31)	
Phone	Fax	Email		Affidavit type:	
Name of person completing this form				<input type="checkbox"/> Original <input type="checkbox"/> Amended	
Title		Phone number			

3. Brand Sales					
A. Brand Family	B. Type (check one)	C. Sticks Sold this period (cigarettes)	D. Ounces Sold this period (RYO)	E. Conversion (RYO to sticks)	F. RYO Stick Equivalent
	<input type="checkbox"/> Cigarette				
	<input type="checkbox"/> RYO			÷ .09 =	
	<input type="checkbox"/> Cigarette				
	<input type="checkbox"/> RYO			÷ .09 =	
	<input type="checkbox"/> Cigarette				
	<input type="checkbox"/> RYO			÷ .09 =	
	<input type="checkbox"/> Cigarette				
	<input type="checkbox"/> RYO			÷ .09 =	
	<input type="checkbox"/> Cigarette				
	<input type="checkbox"/> RYO			÷ .09 =	
	<input type="checkbox"/> Cigarette				
	<input type="checkbox"/> RYO			÷ .09 =	
Totals:		3C			3F

Use addendum sheets as necessary

Enter this amount on Part 5, line 1

Enter this amount on Part 5, line 2

4. Certification and Agreement

TC-554_2.ai

The NPM certifies that it has established and continues to maintain a fully-funded, qualified escrow account, pursuant to Utah Code §59-22-202(6).

Name of financial institution (escrow agent)			Contact person
Mailing address			Contact e-mail
City	State	ZIP Code	Escrow account number
Phone	Fax		Utah sub-account number
Total amount held in this account for the State of Utah \$			

5. Escrow Deposit

1. Total cigarette sticks (from 3C) 1 _____
2. Total RYO stick equivalent (from 3F) 2 _____
3. Total NPM sales (add line 1 and line 2) 3 _____
4. Escrow rate per cigarette 4 _____
*The rate for 2007 and each year thereafter is .0188482 **
5. Total escrow before inflation (multiply line 3 by line 4) 5 _____
6. Inflation adjustment rate 6 _____
*The estimated inflation adjustment percentage rate for the 2008 liability year is .3320594 **
7. Inflation adjustment (multiply line 5 by line 6) 7 _____
8. **Required escrow deposit** (add line 5 and line 7) **8** _____
9. Total amount actually paid into the escrow account for this period 9 _____
Attach a copy of your receipt or other proof of deposit from your financial institution.
10. Amount (over)/under paid (subtract line 9 from line 8) 10 _____
Provide explanation if not zero.

* Contact the Utah State Tax Commission, Miscellaneous Tax Section at (801) 297-3533 for rates for previous years.

6. Manufacturer Certification

Under penalties of perjury, I declare that, to the best of my knowledge, all of the information contained in this Affidavit and any attached documentation is true and accurate.

Print name: NPM Authorized Designee

Title

Signature of NPM Authorized Designee

Date

Subscribed and sworn to
before me this date: _____

Signature of Notary Public

**This document must be signed
and dated by a Notary Public.**

County

Commission Expires

Quarterly Escrow Payment Affidavit Instructions

Mailing

Mail the completed Affidavit and required documentation to:

**Utah State Tax Commission
Miscellaneous Tax Section
210 N 1950 W
Salt Lake City, UT 84134-3500**

and a copy to:

**Utah Attorney General's Office
Tobacco Contact
Assistant Attorney General
160 E 300 S, 5th floor
Salt Lake City, UT 84114-0857**

Before mailing, check to make sure you have included:

- This form, all pages
- Proof of deposit for Part 5
- Any addendum pages for Part 3

Get forms online: tax.utah.gov

General Information

For information or help with this form, call the Miscellaneous Tax Section at (801) 297-3533.

Who Must File

NPMs selling cigarettes in Utah must certify their quarterly installment deposits into an escrow account. See Utah Code §59-14-602(3)(c).

Annual Reconciliation

If your quarterly payments do not meet your annual liability, you must make a reconciliation payment by April 30 of the following year. To report previously unreported sales, amend the *Quarterly Escrow Payment Affidavit* for the last quarter of the year. Check the "Amended" box in Part 2 of the form.

Use the worksheet below to determine if you owe additional escrow:

Annual Reconciliation Worksheet

1. Sticks sold during the year (cigarettes) _____
2. RYO stick equivalents sold during the year _____
3. Total sticks (add lines 1 and 2) _____
4. Escrow before inflation (line 3 x .0188482) \$ _____
5. Inflation (line 4 x inflation rate for year) \$ _____
6. Required escrow for year (line 4 + line 5) \$ _____
- Quarterly payments:
 - a. \$ _____
 - b. \$ _____
 - c. \$ _____
 - d. \$ _____
7. Total quarterly payments (add lines a – d) \$ _____
8. Difference (line 6 minus line 7) \$ _____

If line 8 is greater than zero, make a reconciliation escrow payment and file an amended affidavit by April 30.

Form Instructions

Part 1: Manufacturer Information

Provide all information regarding the company, designated contact, and name of person completing the form.

The designated contact is the person who will receive mailings from the Tax Commission regarding quarterly payments.

Part 2: Reporting Period

- Check the correct reporting year.
- Check the correct quarter.
- Check whether this is an original or amended affidavit.

Part 3: Brand Sales

If you had more brand sales than lines in Part 3, use addendum sheets, form TC-554-add.

Column A Brand Family: Provide the brand name, which includes brand styles (menthol, 100's, etc.). Do not list each style in Part 3.

If a brand is sold as both cigarettes and RYO, use a separate line for each.

Column B Type: Check whether the product is cigarettes or RYO.

Column C Sticks Sold: For each Brand Family, enter the number of cigarettes the company sold in Utah during this period, either directly or indirectly through any distributor, retailer or similar agent.

Add all the amounts in Column C and enter the total in box 3C (at the bottom of Part 3). If you use addendum sheets, be sure the total in 3C includes the Column C amounts from Part 3 and each addendum sheet.

Column D Ounces Sold: For each Brand Family, enter the total RYO ounces sold in Utah during this period, either directly or indirectly through a distributor, retailer, or similar agent.

Column F RYO Stick Equivalent: Divide the total ounces in column D by .09 and enter the result in column F.

Add all the amounts in Column F and enter the total in box 3F (at the bottom of Part 3). If you use addendum sheets, be sure the total in 3F includes the Column F amounts from Part 3 and each addendum sheet.

Part 4: Certification and Agreement

Provide all information regarding the financial institution (escrow agent) where the NPM has established a qualified escrow account. See Utah Code §59-22-202(6).

The total amount held for the State of Utah is the amount held in the Utah sub-account as of the date of certification.

Part 5: Escrow Deposit

Line 1 Enter the total cigarette sticks sold for all brand families from Part 3, box 3C.

- Line 2** Enter the total RYO stick equivalents for all brand families from Part 3, box 3F.
- Line 4** Enter the escrow rate per cigarette. The rate for 2007 and subsequent years is .0188482 per unit sold. See Utah Code §59-22-203(1).
- Line 6** Enter the estimated inflation adjustment percentage rate. The inflation adjustment rate for 2008 is .3320594. For other years, contact the Miscellaneous Tax Section at (801) 297-3533.
- Line 9** Enter the amount actually paid into the escrow account for this period.

Attach proof of deposit(s) from your financial institution. Proof must include the account number of the Utah sub-account, the date of deposit, and the amount of deposit. Proof may be a receipt or a letter from your financial institution.

- Line 10** Subtract line 9 from line 8. If the result is not zero, provide an explanation.

Part 6: Manufacturer Certification

The authorized designee must be an officer, principal, director or other authorized representative of the manufacturer. The authorized designee's name and title must be legibly printed and the signature must be notarized.

If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811 or TDD (801) 297-2020. Please allow three working days for a response.